

2024/5 Budget - Smokecraft

Start Date: 05/27/2024

End Date: 05/25/2025

LY Start: 05/29/2023

LY End: 05/26/2024

PERIOD 9

8/28/2023

10/1/2023

PERIOD 9

8/26/2024

9/29/2024

		2023 Actual	% of Sales	2024 Budget	% of Sales
Gross Sales					
5100	Food Sales	\$ 148,196.33	85.14%	\$ 156,431.93	84.50%
5180	NA Beverage	\$ 2,629.25	1.51%	\$ 2,775.36	1.50%
	Total Food Sales	\$ 150,825.58	86.65%	\$ 159,207.30	86.00%
5210	Liquor Sales	\$ 10,959.00	6.30%	\$ 14,185.15	7.66%
5220	Wine Sales	\$ 2,631.00	1.51%	\$ 3,405.52	1.84%
5230	Bottled Beer Sales	\$ 2,020.00	1.16%	\$ 2,614.66	1.41%
5240	Draft Beer Sales	\$ 7,631.00	4.38%	\$ 9,877.44	5.34%
	Total Beverage Sales	\$ 23,241.00	13.35%	\$ 30,082.77	16.25%
Gross F&B Sales		\$ 174,066.58	103.43%	\$ 189,290.07	102.25%
Deductions					
5110	Goodwill Comps	\$ 978.75	0.58%	\$ 1,018.19	0.55%
5120	Guest Recovery Comps	\$ 542.05	0.32%	\$ 555.37	0.30%
5131	50% Employee Discounts	\$ 1,014.65	0.60%	\$ 833.06	0.45%
5132	Manager Meal Discounts	\$ 758.15	0.45%	\$ 647.94	0.35%
5150	Discounts Marketing	\$ 2,178.40	1.29%	\$ 647.94	0.35%
5250	Goodwill Bar Comps	\$ 1,219.15	0.72%	\$ 462.81	0.25%
	Total Deductions	\$ 6,691.15	3.98%	\$ 4,165.31	2.25%
Other Income and Expense					
5300	Sundry Sales	\$ 802.50	0.48%	\$ -	0.00%
5910	Service Charge Revenue - Catering	\$ 117.31	0.07%	\$ -	0.00%
	Total Other Income and Expense	\$ 919.81	0.55%	\$ -	0.00%
Net Sales		\$ 168,295.24	100.00%	\$ 185,124.76	100.00%
Food Costs					
6110	Meat Cost	\$ 22,286.03	14.78%	\$ 23,244.27	14.60%
6120	Poultry Cost	\$ 3,419.31	2.27%	\$ 4,139.39	2.60%
6130	Seafood Cost	\$ 603.27	0.40%	\$ 796.04	0.50%
6140	Dairy Cost	\$ 5,849.32	3.88%	\$ 6,368.29	4.00%
6150	Produce Cost	\$ 4,496.60	2.98%	\$ 5,094.63	3.20%
6160	Bakery Cost	\$ 2,533.72	1.68%	\$ 2,228.90	1.40%
6170	Grocery Cost	\$ 10,142.81	6.72%	\$ 9,870.85	6.20%
6180	NA Beverage	\$ 803.57	0.53%	\$ 796.04	0.50%
	Total Food Cost	\$ 50,134.63	33.24%	\$ 52,538.41	33.00%

Beverage Costs					
6210	Liquor Cost	\$	1,948.30	8.85%	\$ 2,643.35 8.79%
6220	Wine Cost	\$	916.60	4.16%	\$ 1,243.60 4.13%
6230	Bottled Beer Cost	\$	496.54	2.25%	\$ 673.68 2.24%
6240	Draft Beer Cost	\$	1,073.10	4.87%	\$ 1,455.93 4.84%
Total Bev Cost		\$	4,434.54	20.14%	\$ 6,016.55 20.00%
Total F&B Costs		\$	54,569.17	32.42%	\$ 58,554.96 31.63%
Gross Profit		\$	113,726.07	67.58%	\$ 126,569.80 68.37%
Payroll Costs					
6310	Management Salaries	\$	21,903.68	13.02%	\$ 18,076.92 9.76%
6311	Direct Labor - FOH	\$	4,433.27	2.63%	\$ 5,090.93 2.75%
6312	Overtime Labor - FOH	\$	8.78	0.01%	\$ - 0.00%
6313	Training Labor	\$	268.17	0.16%	\$ 277.69 0.15%
6314	Direct Labor - BOH	\$	32,792.29	19.48%	\$ 32,396.83 17.50%
6315	Overtime Labor - BOH	\$	24.90	0.01%	\$ - 0.00%
Total Labor		\$	59,431.09	35.31%	\$ 55,842.37 30.16%
6510	Payroll Taxes	\$	6,379.32	3.79%	\$ 6,942.18 3.75%
6530	Vacation Pay	\$	846.24	0.50%	\$ - 0.00%
6540	Parking	\$	6.00	0.00%	\$ 200.00 0.11%
6550	Uniform Allowance	\$	(30.00)	-0.02%	\$ - 0.00%
6560	Continuing Education	\$	-	0.00%	\$ - 0.00%
6570	Group Insurance	\$	549.24	0.33%	\$ 600.00 0.32%
6580	Workers Compensation	\$	445.08	0.26%	\$ 510.00 0.28%
6610	Other Benefits	\$	-	0.00%	\$ - 0.00%
6615	Payroll Processing Fees	\$	-	0.00%	\$ 300.00 0.25%
Total Payroll Expenses		\$	8,195.88	4.87%	\$ 8,552.18 4.62%
Total Payroll Costs		\$	67,626.97	40.18%	\$ 64,394.55 34.78%
Controllable Expenses					
6500	3rd Party Delivery Expense	\$	2,755.14	1.64%	\$ 5,461.18 2.95%
6710	Operating Lease/Rentals-Kitchen/Bar	\$	535.32	0.32%	\$ 550.00 0.30%
6740	Security	\$	-	0.00%	\$ - 0.00%
6750	Trash Removal	\$	-	0.00%	\$ - 0.00%
6790	Other Contracted Services	\$	300.00	0.18%	\$ 300.00 0.16%
7010	Register Over/Short	\$	129.76	0.08%	\$ - 0.00%
7010	China/Glassware/Silverware	\$	574.74	0.34%	\$ 370.25 0.20%
7040	Cleaning Supplies	\$	296.17	0.18%	\$ 555.37 0.30%
7045	Dish Chemicals	\$	556.24	0.33%	\$ 462.81 0.25%
7050	Decorations	\$	-	0.00%	\$ - 0.00%
7060	Linens	\$	1,305.49	0.78%	\$ 1,295.87 0.70%
7080	New Menus/Printing	\$	-	0.00%	\$ - 0.00%
7090	Menu/Guest Check/POS Supplies	\$	-	0.00%	\$ - 0.00%
7105	To Go Supplies	\$	2,362.90	1.40%	\$ 2,591.75 1.40%
7106	Catering Supplies	\$	1,157.91	0.69%	\$ 925.62 0.50%
7110	Operating Supplies F&B	\$	1,739.05	1.03%	\$ 1,851.25 1.00%

7120	Uniforms	\$ -	0.00%	\$ -	0.00%
7470	Live Entertainment	\$ 400.00	0.24%	\$ -	0.00%
	Total Controllable Expenses	\$ 12,112.72	7.20%	\$ 14,364.11	7.76%
General & Administrative					
7190	Other Contracted Services-Admin	\$ 2,308.18	1.37%	\$ 1,500.00	0.81%
7195	Accounting Services	\$ 2,500.00	1.49%	\$ 2,500.00	1.35%
7220	Bank Charges & Fees	\$ 20.00	0.01%	\$ 100.00	0.05%
7230	Licenses & Permits	\$ 547.95	0.33%	\$ 600.00	0.32%
7250	Credit Card Commissions	\$ 3,935.95	2.34%	\$ 4,165.31	2.25%
7256	Employment Ads	\$ 45.00	0.03%	\$ 90.00	0.05%
7270	Dues & Subscriptions	\$ 623.58	0.37%	\$ 50.00	0.03%
7285	Key Man/General Liability Insurance	\$ 2,825.87	1.68%	\$ 1,275.00	0.69%
7290	Legal & Professional Services	\$ -	0.00%	\$ -	0.00%
7320	Office Supplies & Postage	\$ 270.59	0.16%	\$ 185.12	0.10%
7350	Telephone/Internet/Cable	\$ 594.66	0.35%	\$ 650.00	0.35%
7360	Travel	\$ 249.82	0.15%	\$ 125.00	0.07%
7370	Meals & Entertainment	\$ -	0.00%	\$ -	0.00%
	Total General & Administrative	\$ 13,921.60	8.27%	\$ 11,240.43	6.07%
Advertising & Promotion					
7400	Local Charitable Donations	\$ -	0.00%	\$ -	0.00%
7430	Local Advertising & Promotion	\$ 3,075.00	1.83%	\$ -	0.00%
7435	Advertising & Marketing	\$ 4,669.14		\$ 500.00	0.27%
7460	Special Promotions	\$ -	0.00%	\$ -	0.00%
	Total Advertising & Promotion	\$ 7,744.14	4.60%	\$ 500.00	0.27%
Repairs & Maintenance					
7500	Repairs & Maintenance	\$ 2,109.22	1.25%	\$ 1,851.25	1.00%
7620	R&M HVAC & Refrigeration	\$ 340.92	0.20%	\$ -	0.00%
7630	R&M - Plumbing	\$ 205.19	0.12%	\$ -	0.00%
7640	R&M - Electric	\$ -	0.00%	\$ -	0.00%
7650	R&M - Exterior/Structure	\$ -	0.00%	\$ -	0.00%
7660	R&M - POS Systems	\$ -	0.00%	\$ -	0.00%
7695	Cleaning Service	\$ 4,772.00	2.84%	\$ 3,680.00	1.99%
7710	MC-HVAC & Refrigeration	\$ 625.00	0.37%	\$ 1,050.00	0.57%
7720	MC-Other Equipment	\$ -	0.00%	\$ 255.00	0.14%
7750	Pest Control	\$ 170.00	0.10%	\$ 85.00	0.05%
7785	Carpet/Rug/Floor Cleaning	\$ -	0.00%	\$ -	0.00%
	Total Repairs & Maintenance	\$ 8,222.33	4.89%	\$ 6,921.25	3.74%
Utilities					
7810	Electricity	\$ 1,819.15	1.08%	\$ 2,036.37	1.10%
7820	Natural Gas	\$ 920.47	0.55%	\$ 1,110.75	0.60%
7830	Water & Sewer	\$ 692.00	0.41%	\$ 647.94	0.35%
7840	Firewood	\$ 500.00	0.30%	\$ 750.00	0.41%
	Total Utilities	\$ 3,931.62	2.34%	\$ 4,545.06	2.46%
	Total Operating Expenses	\$ 45,932.41	27.29%	\$ 37,570.85	20.29%

Other Income (Expenses)					
5500	Door Revenue	\$	-	0.00%	\$ - 0.00%
5800	Commission Income	\$	-	0.00%	\$ - 0.00%
Total Other Income		\$	-	0.00%	\$ - 0.00%
Operating Income Before Bonus		\$	166.69	0.10%	\$ 24,604.41 13.29%
6455	Management Bonuses	\$	-	0.00%	\$ - 0.00%
Restaurant Operating Income		\$	166.69	0.10%	\$ 24,604.41 13.29%
Facility Expenses					
8010	Rents	\$	12,420.14	7.38%	\$ 12,730.64 6.88%
8015	Common Area Maintenance	\$	2,368.00	1.41%	\$ 2,315.00 1.25%
8020	Property Insurance	\$	94.00	0.06%	\$ 132.00 0.07%
8030	Property Taxes	\$	3,665.46	2.18%	\$ 3,671.46 1.98%
Total Facility Expenses		\$	18,547.60	11.02%	\$ 18,849.10 10.18%
Restaurant EBDIT		\$	(18,380.91)	-10.92%	\$ 5,755.31 3.11%